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I. STATEMENT OF POLICY

This policy applies to LaCarte, the LaCarte Card Program (also referred to as the Purchasing Card Program), and establishes standards for possession and use. LaCarte is a Visa card issued by Bank of America for the State of Louisiana, used as a tool to assist in the management of purchasing and accounting. This card enables employees to purchase items with the convenience of a credit card, while the Department of Children and Family Services (DCFS) maintains control over those purchases.

*The use of LaCarte is limited to a single swipe/purchase of \$2,000 or less for cardholders who make **only** client-related purchases.**

*The single swipe/purchase limit for all other cardholders is limited to \$5,000 or less for the payment of low dollar goods, supplies, operating services and major repair expenditures.**

*Multiple purchases may be made with the LaCarte card for contract purchases, each day, up to but not exceeding \$5,000 per contract (or exceeding your \$10,000/billing cycle limit).**

Food purchases for employees are allowed only when in compliance with [DCFS Policy 1-14, Travel Regulations](#). Food may be purchased for clients of certain programs under exemptions granted DCFS by the Office of State Purchasing. (Refer to the [LaCarte Procedures Manual](#) for more information.)


*The Controlled Bill Account (CBA) is administered in accordance with the DCFS State Liability Travel Card and CBA policy. Refer to DSS Policy 1-21 for more information.**

This policy does not replace current Purchasing policies, rules and regulations, Louisiana Revised Statutes, Executive Orders, *or the [State of Louisiana Corporate Liability "LaCarte" Purchasing Card and CBA Policy](#)**

*Any recognized or suspected misuse of the LaCarte program must be immediately reported to the DCFS Compliance Officer and the DCFS Bureau of General Counsel. Anonymous reports may be reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549. For additional information, visit the State of Louisiana Inspector General's [website](#).**

*In the event that an agency/public post-secondary entity fails to comply with the requirements for participation in the LaCarte Program, the result of noncompliance may be removal from the LaCarte Card/CBA Program.**

For procedures, see the [LaCarte Procedures Manual](#).

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A. Purpose


The Purchasing Card Program Policy establishes uniform guidelines for utilization of the card in accordance with State laws, rules and regulations, and Departmental policies. The use of this card improves efficiency and effectiveness by reducing costs associated with processing purchases and payments, and allows for more timely receipt of goods.

B. Scope

*This policy applies to all DCFS divisions, bureaus, and sections statewide.**

*C. Conditions of Participation**

- *All program participants, i.e. program administrators, cardholder, CBA administrators and cardholder approvers are required to complete an online certification class, annually, receiving a passing grade of at least 90 in order to receive a new LaCarte Card, a renewal LaCarte Card, remain as CBA administrator or remain as a cardholder approver. These certifications will be developed and updated, as necessary, by the Office of State Purchasing and Travel and the agency will be notified as soon as they are approved. All program participants will be given ample time to obtain this certification once notified. Note: The certification class for the CBA administrator would be the same as a cardholder's certification.**
- **A cardholder's approver must be a supervisor of the cardholder which would be at least one level higher than the cardholder. The approver must be the most logical supervisor which would be most familiar with the business case and appropriate business needs for the cardholder's transactions.**
- *LaCarte Cards shall not be issued to any agency program administrators, department head, CBA administrator or auditor or any other roles associated with administering, monitoring or reviewing the activities of the LaCarte Card program, as well as any non-state employees. If it is justifiable hardship for one of the above positions to not be allowed to possess a LaCarte Card, a written request must be submitted to the Commissioner of Administration including detailed justification as to why this is not feasible and what precautions will be taken to guarantee the security and validity of purchases. Specific approval from the Commissioner of Administration must be obtained prior to issuing a card to an individual serving in any of these roles.**
- *The only exception regarding an employee possessing a card with a role in the program is a cardholder approver. In order for a cardholder approver to possess a LaCarte Card, the monthly audit, sign-off in Workflow system (once

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implemented into Workflow), and all other responsibilities listed throughout this policy for a cardholder approver, must be fulfilled by someone who is at least one level higher than the approver.**


- *To allow for proper and complete program audits, all program participants will, in the near future, be mandated to implement WORKS Workflow, which is an online system through Bank of America. The system captures transactions. Workflow requires both cardholders and cardholder approver's electronic signatures, along with the ability to maintain receipts and backup supporting documentation in one central location through the scanning feature which is also being mandated, therefore, assisting with audits and reviews. The system allows for an additional level of approvals, beyond the cardholder and approver. Another function of Workflow allows accounting information to be coded by the cardholder for each transaction. The accounting function is mandated for ISIS interfaced agencies which would ultimately be interfaced to the ISIS system.**
- *Online accounts, such as Amazon, PayPal, EBay, etc., if necessary and allowed for use by an employee, must have a stand-alone business account or registration and must not be combined with an individual's personal account. By doing this, it allows the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.**

D. Definitions

Agency: State Department that arranges with the card issuer, Bank of America, for the issuance of LaCarte cards to authorized employees.

Agency LaCarte Card Program Administrator: Person designated by the Department Secretary to coordinate, monitor and oversee an agency's purchasing card program. He/she serves as liaison between the cardholder, the agency/budget unit head, the State Program Administrator, and the Bank of America. The person processes new card applications and changes to cardholder information. He/she maintains cardholder profiles within the software provided by Bank of America, while providing assistance and support to all sections within DCFS. The Division of Management and Finance (DMF)/Administrative Services Section is responsible for administering the LaCarte Card Program within the Department of Children and Family Services.

***Agreement Form:** A form signed by a program administrator, cardholder and cardholder approver, annually, that acknowledges they have received required training from agency, completed the state's certification requirement and received a passing score of at least 90, understands the Policies, both state and agency and accepts responsibility for compliance with all policies and procedures**.

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Cardholder: A DCFS employee whose name appears on the LaCarte card and who is accountable for all charges made with the card.

Verification of Receipt Form: The form that must be signed by the cardholder, verifying that the *cardholder has received his/her LaCarte Card, and** has read, understands, and agrees to comply with the policies and procedures of the State and DCFS.

***Cardholder Enrollment Form:** A form that initiates the LaCarte Card issuance process for the cardholder.**

***Controlled Billed Account (CBA):** A credit account issued in an agency's name (no plastic cards issued). These accounts are direct liabilities of the State and are paid by each agency. CBA Accounts are controlled through an authorized administrator(s) to provide means to purchase any allowed transactions/services allowed in the current State Liability Travel Card and CBA Policy. The traveler should be aware that there is no plastic issued for a CBA to ensure that this will not impair his/her travel plans. Refer to DCFS Policy 1-21 for more information.**


***Cycle:** The period of time between billings. For example, the State of Louisiana LaCarte Card closing period ends at midnight the 5th of each month. Synonymous with "billing cycle".**

***Cycle Limit:** Maximum spending (dollar) limit a LaCarte Card/CBA is authorized to charge in a cycle. These limits should reflect the individual's purchasing patterns. These are preventative controls and, as such, should be used judiciously.**

Default Account: The account code assigned to an individual cardholder's card and an object code assigned to the Department's budget for supplies normally purchased by the cardholder. All charges made by the cardholder will default to this object code until reallocated by the cardholder into an appropriate line item account(s).

***Disputed Item:** Any transaction that was double charged; charged an inaccurate amount, or charged without corresponding goods or services by the individual cardholder.**

***Electronic Funds Transfer (EFT):** An electronic exchange or transfer of money from one account to another, either within the same financial institution or across multiple institutions.**

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***Electronic Signature:** An electronic sound, symbol or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.**

Fraud Purchase: Any purchase made while using the LaCarte Card which is determined to be an intended attempt to defraud the state. The attempt to defraud may include, but is not limited to, personal gain or the gain of others.

***INTELLILINK:** Visa's web-based auditing tool which is used to assist with monitoring and managing the agency's card program usage to ensure that card use conforms to all policies and procedures.**

***ISIS:** State of Louisiana's integrated system used for accounting, financing, purchasing, and contracting functions.**

LaCarte Card: A *VISA** credit *card** issued in an employee's name by *Bank of America to make purchases on behalf of DCFS.** *The card** is the direct liability of the State and is paid by each agency. LaCarte Card accounts are the preferred means of payment for purchases of goods and services. *The card is also** referred to as the Procurement Card and P-Card.


Merchant Category Code (MCC): The codes assigned to suppliers that indicate their type of business. *A merchant is assigned an MCC by the acquiring bank.** The card is encoded with types of MCC's from which a cardholder is authorized to purchase. Attempts to use the card at prohibited or restricted suppliers will be denied. Continued attempts *will** result in disciplinary action.

***Merchant:** A business or other organization that may provide goods or services to a customer. Merchant is synonymous with "supplier" or "vendor".**

Non-Approved Purchase: Any purchase made by a LaCarte Cardholder for which payment by the state is unapproved. ***

***Policy and Procedure Memorandum 49 (PPM49):** The state's general travel regulations. These regulations apply to all state departments, boards and commissions created by the legislature or executive order and operating from funds appropriated, dedicated, or self -sustaining; federal funds, or funds generated from any other source.**

Purchasing Log – Non-Client Specific (Cardholder Form 5 – [Adobe version/Word version](#)) and Purchasing Log – Client Specific For Child Welfare Use (Cardholder Form 10 – [Adobe version/Word version](#)): The *paper and electronic, (once the

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agency has completed the implementation of Workflow),** forms *** used for reconciliation of LaCarte card purchases and to identify the ISIS cost distribution of the purchases *or entry of the client related purchases in TIPS charged during the billing cycle. The log is used to document cardholder approval of purchases/services billed by matching the paper billing statement, received from the bank, to the log and the documentation obtained from the vendor(s). Approval of the log by the cardholder can either be by signature (paper log) or electronic signoff (through WORKS Workflow reconciliation). Likewise, the designated approver (supervisor of cardholder which is at least one level higher than cardholder) can either be by signature (paper) or electronic signoff (online in WORKS Workflow).**


Single Purchase Limit *(SPL):** The amount set by the State Program Administrator as the maximum dollar amount (total amount of sale) allowed for any single swipe/transaction made with the LaCarte card.

Split Purchase: Multiple transactions made to circumvent the LaCarte Card single purchase limit by artificially dividing the total purchase into smaller transactions. Cardholder will be required to submit a written justification for purchases if the Compliance Review Officer determines a "split purchase" has occurred.

Statement of Account (Credit Card Statement): The listing of all transactions charged to the cardholder's account through the end of the monthly billing cycle. BOA sends the statement directly to the cardholder on a monthly basis for reconciliation purposes. This is not a bill. The cardholder must reconcile (within 5 days of receipt) the statement and forward it to his/her supervisor or other designated reviewer for approval and signature.

Supervisor: The individual within the agency who is responsible for requesting LaCarte Cards for Department employees who make official purchases. The Supervisor is responsible for verifying that all charges against the cardholder's account are authorized and supported by adequate documentation.

Supporting Documentation: The merchant-produced document (invoice and/or cash register receipt), *both paper and un-editable electronic receipts,** that records the relevant details for each item purchased, including quantities, amounts, description, cost, total charge amount, *** merchant's name, *as well as receiving documents, credits, disputes, and written approvals. Documentation such as invoices and/or cash register receipts must include complete item descriptions and not generic descriptions such as "general merchandise," "miscellaneous", or just an item number for documentation. Receipts with "general merchandise", "miscellaneous" or just an item number must be fully documented on the appropriate purchasing log. Documents for any** purchase made to directly benefit a specific client must also include the client's name, *TIPS number** and signature *on the front of the merchant produced receipt.** If the *client is a minor, the** name, *TIPS Number and name** and signature of the

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caregiver ***must appear on the front of the merchant produced receipt**** to indicate ******* the ******* item(s) on the front of the merchant-produced ***receipt were received. Cardholder and Supervisor must also sign the receipt in an identifiable manner.**** Support documentation must be maintained in an organized filing system. ***Also referred to as Transaction Documentation.****

Tracking, information and Payment Systems (TIPS):** A computerized on-line statewide interagency information management and payment system which is capable of tracking client information and generating payments to providers on behalf of DCFS Child Welfare clients. ***

Transaction:** A single purchase. A credit also constitutes a transaction. ***

WORKS:** Bank of America's web-based system used for program maintenance, card/CBA issuing/suspension/cancellation and reporting. ***


WORKS Workflow:** Bank of America's online system that includes user profiles and transaction workflow. ***

D. Responsibilities

1. Office of State Purchasing ***and Travel****

The State of Louisiana [Office of State Purchasing](#) is responsible for the statewide contract administration of the LaCarte Card Program. The State Purchasing Card Administrator serves as a central point of contact to address all issues and changes necessary to the overall program; and coordinates such changes with the contractor, Bank of America.

- Sets state policies including statewide limits and recommends allowable merchant category codes.
- Approves agency participation in the program.
- Determines individual agency maximum limits based on program compliance, staff experience, training and factors that promote the overall use of the program.
- Approves in writing any authority for a Single Purchase Limit (SPL) to be above \$5,000.

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2. DCFS Executive Division


The Executive Division, through subordinate employees, is responsible for the administration of the LaCarte Card Program, and for DCFS compliance with State guidelines and the State Accounting and Purchasing Card Manual.

The ***DCFS*** Secretary is also responsible for designating an Agency ***LaCarte*** Card Program Administrator who serves as a central point of contact to address all issues and changes to the program. The ****Division of**** Management and Finance ***(DMF)/**** Administrative Services Section is responsible for administering the LaCarte Card Program.


The DCFS Secretary or delegated Appointing Authority, along with all cardholder approvers, shall annually review all cardholders, cardholder limits and ensure appropriate utilization. A file shall be maintained showing compliance with this requirement.*

3. Agency LaCarte Card Program Administrator

- Establishes proper controls and develops internal policies and procedures.
- ***Obtain annual Program Administrator certification through LEO and obtain a passing grade of at least 90.****
- ***Processes new card applications, user IDs and changes to Cardholder information.****
- Approves cardholders and sets individual cardholder limits for single transactions, daily and cycle transactions, as well as the cumulative spending limit within the agency delegation of authority.
- *******
- ******* Educates cardholders and/or delegated trainers on the use of the card ***and**** sales tax issues.
- Determines allowable merchant category codes for the agency based on agency needs; and provides justification to State Program Administrator to remove exclusion on statewide merchant category codes, if necessary.
- Requests cards ***and**** monitors the issuance of cards ***and user IDs.****

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- Establishes procedures to cancel cards when *it is determined that a cardholder is not in compliance with LaCarte Card Policy and/or Procedures, the card is** no longer needed or upon termination of an employee.
- ***
- Assures that default accounting codes are assigned for each cardholder.
- ***
- Cancels accounts when employees terminate from service or no longer procure for the agency, upon request from supervisor.
- Keeps abreast of program updates *** and disseminates this information to the Department Head, Cardholders, and any other agency personnel as deemed appropriate.
- ***
- Utilizes Bank of America's data system reports to manage agency program. Makes routine checks to monitor spending, ensures that active cards are only issued where necessary, and researches information to enhance or streamline purchasing processes.
- *Submits requests to DOA for exceptions to SPL and/or open merchant category codes (MCC) which are classified as prohibited or restricted via the [LaCarte Card Exemption Request Form](#). Requests for exceptions must be provided in writing from the cardholder's supervisor and contain detailed justification.**
- *Establishes procedures for reducing cardholders to \$1 limits during an extended absence and/or until Cardholder returns. This will be done to protect the Cardholder and the agency during the Cardholder's absence.**
- *Annually runs a "non-utilization" or "last used card" report to determine all cards that have not been utilized for the last 12 months. Obtains justification to keep or place cards in a \$1 spend profile. He/she submits the report to the DCFS Secretary or delegated Appointing Authority for review and approval.**

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- *Monitors cardholder accounts which are not active and adjusts SPL's and/or monthly cycle limits accordingly based on possible change in needs and cancellation of card, when not utilized in a twelve month period. A card may only remain active, if dormant for a 12 month period, by justification and approval from the Office of State Travel. If approval is granted, the card must be suspended and profile changed to \$1 limit until future need for activation. **


- *Maintains listing of all DCFS Cardholder's names in WORKS. **

4. **DCFS *Fiscal Services****


- Establishes, assigns, and maintains default*/override** accounting codes for *transactions not otherwise coded through the electronic online WORKS Workflow. **
- ***
- *Notifies OSRAP of all instances that will require a change in the DCFS's structure, such as the addition or deletion of an appropriated program. **
- *Reconciles cardholder statement to electronic payment (P3 Purchasing Card Vendor Payment Voucher Input Form) and distributes costs from the default accounting codes to the proper agency accounting codes. Notifies OSRAP of any discrepancies. **

5. ***Supervisor/Approvers****


- *Obtain annual Approver certification through LEO and obtain a passing grade of at least 90. **
- *Obtain agency program training and sign an Approver Agreement Form, annually, with originals given to agency LaCarte Card program administrator along with approver receiving a copy. **
- *Obtain, review and understand the state and agency policies and all applicable rules, regulations, policies, procedures, guidelines, statutes, executive orders and PPM49, if applicable. **
- Determine that cards are issued to employees who under his/her direct supervision are responsible for making official Departmental purchases.

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- Establish and enforce personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines.
- Maintain budget controls.
- ***
- ***
- ***
- *** Trains and/or appoints a trainer, issues cards, obtains signed Cardholder Agreement section of the Cardholder Verification of Receipt Form (Cardholder Form 11 – will be [hyperlinked](#)) and forwards to DCFS LaCarte Card Program Administrator.
- *** Reviews and approves all information and documentation submitted by the cardholder to verify purchase.
- *** Verifies that acceptable documentation exists (including the line item description, price and accounting distribution) to support every purchase and/or credit.
- *** Verifies that purchases are for official State business and that purchases comply with appropriate rules and regulations.
- *** Signs the Purchasing Log (Cardholder Form 5 – [Adobe version/Word version](#) *and/or Cardholder Form 10 – Client Specific Log ([Adobe version/Word version](#))). ** *** statement listing the monthly purchases from Bank of America, *and all receipts** certifying review and approval.
- ***
- *Keep well informed of program updates as sent from LaCarte Card program administrator or anyone associated with the Corporate Liability LaCarte Card Program. **
- *Ensure that a log is completed by each cardholder, that the log corresponds with the monthly billing statement and that the log and statement are signed by both approver and the cardholder. **

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- *Always submit approvals with all necessary documentation including complete line item descriptions where generic description is on receipts such as “general merchandise” (both paper and electronic) in a timely manner.**
- *Ensure that supporting documentation, including the signed log or approved electronic log, receipts and signed bank statement, by both approver and the cardholder, along with any findings and justifications are sent to the agency’s fiscal office for review, where the documentation will be maintained in one central location, in accordance with the state’s requirements and the agency’s policy.**
- *Immediately report any fraud or misuse, whether actual, suspected or personal charges to the DCFS Compliance Officer, Bureau of General Counsel, as well as, agency head and other personnel/agencies as required. An approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.**
- *Notify the LaCarte Card Program Administrator, immediately upon separation, change in department/section or during extended leave for any cardholders in which you are the approver.**
- *Complete an exit review, with the cardholder, of the cardholder’s transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure.**
- *Ensure that the LaCarte Card is obtained from the employee upon separation or change in department/section and return card to LaCarte Card Program Administrator.**
- *Ensure that either approver or the cardholder notifies the LaCarte Card Program Administrator if card is lost or stolen or has fraudulent charges. Ensure the cardholder immediately notifies the bank as well.**
- *Review, at a minimum annually, all cardholders which approver is designated as an approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all cardholders limits, MCC Codes, etc., are working properly for the cardholder. If limits or codes are not allowing the cardholder to perform his duties, then approver should contact the LaCarte Card Program Administrator to make necessary adjustments.**
- *Ensure that cardholder is never a final approver of his own monthly transactions.**

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- *Ensure each transaction, to the best of approver's knowledge:
 - Has an appropriate business purpose, fits the cardholder's needs, and is audited including a review of all supporting documentation.
 - Is in compliance with all current purchasing rules and regulations, statutes, executive orders, policies and PPM49, if applicable.
 - Is in compliance with the agency's policy and the State's Corporate Liability LaCarte Card/CBA policy and State Liability Travel Card and CBA Policy, (add link) if applicable.
 - Does not include Louisiana state tax, as this program is Louisiana state tax exempt.
 - Includes all required and complete documentation, including a detailed receipt, supporting the transaction and all documentation is scanned into Workflow and tied to the appropriate transactions.
 - Has been verified to ensure that each transaction has a receipt and the receipt's date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs along with program cycle dates (which begin the 6th of one month and ends the 5th of the following month).
 - Has been coded properly for payments as outlined in the agency policy and procedures and as required in Workflow.
 - Secure all assigned WORKS application User IDs and passwords. Never share User ID and passwords and/or leave the work area while logged into the system or leave log-in information lying in an unsecure area.
 - Never include the entire 16-digit card number in emails, fax, reports, memos, etc. If an account number is necessary, only use the last four digits.
 - Understand that failure to properly fulfill responsibilities as a LaCarte Card approver could result, at a minimum, in the following:
 - Written counseling which would be placed in employee file for a minimum of twelve (12) months.

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- Consultation with the LaCarte Card Program Administrator, and possibly head of agency and internal audit section.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.**

7. DCFS Cardholder


- Completes the Cardholder Enrollment/Update Form (Cardholder Form 1 – [Adobe Version/ Word Version](#)) and obtains approval from his/her supervisor and Appointing Authority.
- *Completes required agency LaCarte Card Training Presentation and signs a State Corporate Liability Cardholder Agreement Form (add link), annually, acknowledging cardholder's responsibilities prior to receiving the card.**
- *Obtains annual cardholder certification through the State's online certification training program receiving a passing grade of at least 90 prior to possess or continuing to possess a State of Louisiana LaCarte Card.**
- *** Sends the Certificate of Achievement found at the end of the *LaCarte Card Training Presentation transcript or LEO training report and** *** the completed Cardholder Form 1 via e-mail to: DCFS-LaCarte.Administrator@LA.GOV.
- Reads all policies, and agrees to abide by procedures relating to the LaCarte Card.
- Signs the Cardholder Agreement section of the *Cardholder Verification of Receipt Form (Cardholder Form 11– will be hyperlinked).**
- Obtains proper approvals prior to utilization of the card.
- Utilizes the *LaCarte** card for official State use only.
- *Use of LaCarte Card is limited to the person whose name is embossed on the card. The LaCarte Card shall not be used to pay for another or loaned to another person to pay for official or non-official business expenses.**

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- Shall not utilize the LaCarte Card for personal use.
- Shall not utilize the LaCarte Card to avoid appropriate procurement or payment procedures.
- Shall not utilize the ***LaCarte**** card to attempt to access cash or purchase gift cards.
- Shall not utilize the LaCarte Card for travel or entertainment, except as follows:
 - The LaCarte Card may be used to pay for rental cars in compliance with changes to [PPM 49](#), the Louisiana State Travel Regulations.
 - ***The cardholder must be the only driver of any vehicle rented using the LaCarte Card. The only exceptions are for vehicles rented using the CBA account.****
 - Limited exemptions for use of the LaCarte Card to procure overnight lodging apply in certain circumstances for specific programs. Refer to the LaCarte Procedures Manual for more information regarding exemptions.
- *******
- *******
- Returns the card to his supervisor if employment is terminated, if transferred to another agency, or if there is a change of responsibility which makes the card no longer necessary.
- Documents for every purchase: the date of purchase, the vendor's name, description of the item, amount, receipt date, and accounting distribution information such as organization number, object, reporting category, location, etc.
- Documentation is required for all purchases and credits. For items purchased over the counter, the cardholder should obtain the customer copy of the receipt. When ordering by telephone, fax, or computer, the cardholder must obtain a packing list or similar document. The cardholder's name, signature and "received by" date must be written on all packing lists.

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- Documents any purchase made to directly benefit a specific client by ***including**** the client's name, ***TIPS number**** and signature ***on the front** of the merchant-produced document or receipt. **** ***** If the ***client is a minor****, ******* the name ***and TIPS number of the client****, and name and signature of the caregiver ***must appear**** on the front of the receipt to indicate ******* the purchased item(s) ***were received**. The cardholder and supervisor must also sign front of the receipt in an identifiable manner. ******
- Shall notify the ***LaCarte Compliance Officer**** if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
- Shall notify the DCFS LaCarte Administrative Unit via e-mail to DCFS-LaCarte.Compliance@LA.gov if use of a card has changed and lower or higher limits are necessary.
- Shall never accept cash in lieu of a credit to the purchasing card account.
- If purchasing food for a DCFS-sponsored meeting, the purchase must be in compliance with the state travel regulations, found in [DCFS Policy 1-14](#). Required documentation from the meeting includes: sign-in sheet, agenda, and itemized receipts. Most often this type meal is considered a Special Meet by definition. Refer to [DCFS Policy 1-14](#).
- All Special Meals must be reported to the DCFS Fiscal Services Section Travel Unit on the DCFS Special Meals Report Form ([Adobe version/Word version](#)).
- Reconciles purchases made during the billing cycle by matching the ***bank**** statement to the purchasing log and the documentation obtained from the vendors on purchases.
- Reviews the documentation and certifies as received or reports as a disputed item.
- Submits reconciled client and non-client Purchasing Logs, Bank of America Statements, ***receipts**** and TIPS 409 payment screens to DCFS Fiscal Services at DSS.OCS-LaCarte@LA.GOV no later than the 20th day of the statement month. ***All supporting documentation including original receipts must then be mailed to DCFS-Fiscal Services, with a copy retained in the office files.****

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- Maintains a file of all Purchasing Logs and supporting documentation according to the [DCFS Retention of Departmental Records Policy, Policy 6-2](#).
- *Never include the full LaCarte Card account number in emails, fax, reports, memos, etc. If an account number is necessary, only the use of the last four or eight digits of the account number is allowed.**
- *Never send a copy of the LaCarte Card, if requested, to a merchant. If this is required for payment, then the cardholder must use another form of payment other than the State Liability LaCarte Card.**
- *Recognize that the LaCarte Card is the property of the State of Louisiana and the cardholder is responsible for the physical security and control of the LaCarte Card and its appropriate use. The Cardholder is also responsible for maintaining the security of card data such as the account number, the expiration date, and the card verification value (CVV), the 3-digit security code located on the back of the card.**
- *Never share assigned WORKS application User IDs and password or leave the work area while logged into the system or leave log-in information lying in an unsecure area.**
- *Never pay Louisiana state sales taxes on the LaCarte card, as it is a state liability.**
- *Submit all required transaction documentation (both paper and un-editable electronic format, once Workflow has been implemented), special approvals, etc., timely and in accordance with policy. Every transaction must have a receipt with a full description, not a generic description such as "general merchandise" or item should be fully documented/ described elsewhere. Failure to do so should result in cancellation of LaCarte Card. All paper supporting documentation, including the signed log or approved electronic log and signed memo statement, along with any findings and justifications is to be scanned into Workflow and tied to each applicable transaction. All mentioned above, will be sent to the supervisor/approver for required audit and signatures, and forwarded to the agency's fiscal office for review and file maintenance.**

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- ***NEVER MAKE A PAYMENT DIRECTLY TO THE BANK** in the event that an unauthorized charge is placed on the individual's state corporate liability LaCarte Card. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, report any unauthorized charges to the DCFS Compliance Officer immediately, along with decision on how the funds will be reimbursed back to the agency. Refer to the LaCarte Procedures Manual for further instructions.**
- *Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273 and then call or email Program Administrator for further instructions.**
- *If a decline occurs while attempting a transaction, do not scan the card multiple times or allow the merchant to scan multiple times. Call the number on the back of the card immediately and answer security questions to resolve the issue. Upon return to the office, notify the Compliance Officer in writing to provide details of the decline.**
- *Responds timely to all requests for documentation. Unjustified incidents of non-response will be reported to the cardholder supervisor, appointing authority and DCFS Undersecretary.**

8. DCFS Compliance Officer*

- *Performs post reviews of randomly selected and/or suspicious cardholder transactions to ensure LaCarte policies and procedures are being followed.**
- *Runs reports in WORKS and INTELLILINK in accordance with State of Louisiana Corporate Liability "LaCarte" Purchasing Card and CBA Policy.**
- *Provides monthly certification to DOA that reports have been run and provides justification and explanations, as needed.**
- *Notifies the Bureau of General Counsel of any suspected non-approved transactions.**
- *Follows up with cardholders, supervisors, and appointing authorities to ensure compliance.**

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- *Responds timely to inquiries from Office of State Purchasing and Travel or DOA Auditors.**
- *More information about LaCarte Compliance procedures is contained in the LaCarte Procedures Manual.**

9. DCFS Bureau of General Counsel*

- *Establishes and enforces policies to discipline employees in the event of abuse or failure to comply with established guidelines.**
- *Ensure that the consequences, outlined in the agency's policy are executed.**

10. DCFS Human Resources Section*

- *Establishes and enforces policies to discipline employees in the event of abuse or failure to comply with established guidelines.**
- *Ensure that the consequences, outlined in the agency's policy are executed.**

11. *DCFS Bureau of Audit**

- *Establishes policy to review the agency's LaCarte Card program.**
- *Conducts annual audits of LaCarte Card Program.**


II. PROCEDURES – *FOR DETAILED INSTRUCTIONS, REFER TO THE LACARTE PROCEDURES MANUAL**

A.** Card Misuse *and/or Fraud*

*All instances of suspected card misuse (whether intentional or accidental) and/or fraud will be investigated by the DCFS Bureau of General Counsel.**

***FRAUD PURCHASES** - any use of the LaCarte Card/CBA which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.**

- *An employee suspected of having misused the LaCarte Card/CBA with the intent to defraud the state will be subjected to an investigation. Should

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the investigation result in findings which show that the actions of the employee have caused impairment to state service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the DCFS Secretary or delegated Appointing Authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Legislative Auditor, the Office of Inspector General, State Police and the Director of the Office of State Purchasing and Travel.**

***NON-APPROVED PURCHASES** – a purchase made by a State cardholder for which payment by the state is unapproved.**

*DCFS will seek payment for all fraudulent and non-approved purchases from the employee.**


*Refer to the section on Non-Approved Purchases in the DCFS LaCarte Procedures Manual for repayment procedures.**

*DCFS maintains a zero (0) tolerance policy as it relates to fraud, theft and misappropriation of funds. All allegations of fraud, theft and misappropriation of funds will be aggressively investigated and pursued.**

*DCFS shall also report to the appropriate law enforcement agency, District Attorney, Legislative Auditor, State Office of Inspector General, and if applicable the appropriate programmatic Office of Inspector General, all findings of fraud, theft or misappropriation of funds committed by any person to determine if criminal prosecution or other penalties are warranted.**

*All employees that commit fraud, theft or misappropriate public funds will be subjected to disciplinary action, up to and including termination. Likewise, all employees that use the Department, its programs, offices, property, name or employees as a place or means to commit fraud, theft or misappropriation of funds, regardless if public or private funds are involved, will be subjected to disciplinary action, up to and including termination.**

Employees are required to immediately report all allegations of fraud to their immediate supervisor **and** Bureau of General Counsel for DCFS. The failure to report will subject the employee to disciplinary action, up to and including termination.**

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B. Sales Tax

- State sales tax should not be charged on card purchases.
- Cardholders should make every effort at the time of purchase to avoid being charged ***Louisiana**** state sales tax.
- In the event ***Louisiana**** state sales tax is charged and a credit is warranted, it is the cardholder's responsibility to have the vendor-merchant (not Bank of America) issue a credit to the cardholder's account.
- It is State policy not to pay ***Louisiana state**** sales tax; however, the Agency may exempt cardholders from obtaining a credit from the vendor-merchant for ***Louisiana**** state sales tax charges of less than \$***25****. If a cardholder continually allows ***Louisiana state**** sales taxes to be charged to the card, corrective measures shall be taken.
- If there is a problem with a vendor-merchant charging ***Louisiana state sales**** tax, the cardholder should provide them with a copy of the [Certificate of Sales/Use Tax Exemption/Exclusion form](#). This form provides information about the LaCarte Program and serves as a tax exempt certificate for the State of Louisiana.


C. Payment Reconciliation and Cost Distribution

See [LaCarte Procedures Manual](#) for Payment Procedures, Payment Reconciliation and Cost Distribution information.

*D. Declared Emergency Use**

In the event the Governor declares a state of emergency, the LaCarte Card may be changed to allow higher limits and opening of certain MCC codes for essential employees who are cardholders that would be active during an emergency situation and not for ALL cardholders. An emergency profile will be created in WORKS which shall not exceed the following limits, without prior approval from Office of State Purchasing and Travel: SPL (single purchase limit) \$25,000, Travel and Rest MCC Groups may be removed if determined to be necessary for group accommodations however, the Cash MCC Group must remain attached to the profile at all times, as the use of cash is never allowed, even during emergency situations.*

Higher limits do NOT eliminate the need to follow emergency procurement rules, policies, procedures and/or executive orders.*

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*It is the LaCarte Card Program Administrator's responsibility to ensure that all cards are returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.**

Record Retention

The Purchasing log and all supporting documentation must be maintained ***in accordance with [DCFS Policy 6-02 Retention of Departmental Records](#).****

LaCarte Procedures Manual

The [DCFS LACARTE PROCEDURES MANUAL](#) is available on the DCFS On-Line Policy Management System.

[LaCarte Card Training Presentation](#)

The proper training mechanism used to inform Cardholders of the policies and procedures which govern the LaCarte Card is available through the DCFS On-Line Policy Management System in Section 1-19, LaCarte Procurement Card program. ***

III. FORMS AND INSTRUCTIONS*

Additional Information for Flagged LaCarte Accounts* (Adobe version/Word version)

[Certificate of Sales-Use Tax Exemption-Exclusion Form](#)

DCFS Special Meals Report Form (Adobe version/Word version)

Form 1 – Cardholder Enrollment-Update Form ([Adobe Version](#)/ [Word Version](#))

Form 4 – Internal Purchases Requisition Form ([Adobe version](#)/[Word version](#))


Form 5 – LaCarte Purchasing Log ([Adobe version](#)/[Word version](#))

Form 9 – Missing Receipt Form/Certification of Unavailable Documentation ([Adobe version](#)/[Word version](#))

Form 10 –LaCarte Purchasing Log – Client Specific ([Adobe version](#)/[Word version](#))

Form 11 – Verification of Receipt Form ([Adobe version](#)/[Word version](#))*

[LaCarte Card Approver Agreement Update Form](#)*

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[*State Liability LaCarte Purchasing and CBA Program Approver Agreement Form**](#)

[*State Liability LaCarte Purchasing and CBA Program Administrator Agreement Form**](#)

[*State Liability LaCarte Purchasing and CBA Program Cardholder Agreement Form**](#)

IV. REFERENCES

[LaCarte Card Training Program](#)

[LaCarte Procedures Manual](#)

[Office of State Purchasing LaCarte Procurement Card Program Website](#)

[Statement of Disputed Item](#)
